

## COUNCIL TAX PROPERTY VALUATION BANDS

Council Tax is a property based tax on the classification of properties into 8 bands depending on the value of the property as at 1<sup>st</sup> April 1991.

	<b>Rate of Tax</b>
A Up to £40,000	6/9
B £40,001 to £52,000	7/9
C £52,001 to £68,000	8/9
D £68,001 to £88,000	9/9 or 1
E £88,001 to £120,000	11/9
F £120,001 to £160,000	13/9
G £160,001 to £320,000	15/9
H More than £320,000	18/9 or 2

Different rates of tax will apply to each band so that properties in Band A will pay 1/3 of the tax of a property in Band H. Band D is the middle band and is used to express the tax base of the authority.